

Filed for intro on 02/23/2000

SENATE BILL 3273

By Wilder

AN ACT relative to taxation to fund the retirement of debt incurred for construction of schools in Fayette County.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Upon approving the provisions of this act in accordance with the requirements of Section 7, the county commission of Fayette County hereby levies a special wheel or privilege tax in the amount of twenty-five dollars (\$25.00) for the privilege of operating upon and using the public streets, roads and highways in Fayette County, Tennessee, except city and state maintained roads and highways.

SECTION 2. Such special wheel or privilege tax shall be paid in addition to all other taxes and shall apply and be paid on each motor driven vehicle whose owner resides in Fayette County; provided, however, such tax shall not apply nor shall the same be required to be paid on farm tractors, motor bicycles and scooters. The provisions of this act shall not be construed in any manner that conflicts with the prohibitions contained within Tennessee Code Annotated, Sections 6-55-502(c) and 7-51-702.

SECTION 3. Such special wheel or privilege tax shall be collected by the county court clerk of Fayette County at the same time the clerk collects the state privilege tax for the

operation of motor driven vehicles. The county court clerk of Fayette County shall not issue to any resident of the county a state license for the operation of a motor driven vehicle unless at the same time such resident shall also purchase the appropriate license as herein provided for the operation of the resident's motor driven vehicle under this act. Any person who purchases from the clerk a state license but does not pay the special wheel or privilege tax herein provided shall sign and file with the clerk an affidavit stating that he or she is not a resident of Fayette County. The payment of the license fee herein provided shall be evidenced by an emblem, sticker or receipt in the form of a decal to be appropriately displayed by affixing the same on the state license plate of such motor driven vehicle. The design of the emblem, sticker or decal shall be determined by the county commission and the expense incident thereto shall be paid from the county general funds.

The special wheel or privilege tax shall entitle the owner of a motor driven vehicle to operate the same concurrent with the state license motor vehicle privileges, and the same proportionate reduction shall be made as is now made in the case of state registration of motor driven vehicles when such motor driven vehicles are registered. The county court clerk for the services in issuing such licenses, shall be entitled to a fee of one dollar (\$1.00) for each license so issued, to be collected from the person purchasing the same, and the clerk's fee shall be in addition to the tax hereinabove provided for. Provided further, any motor driven vehicle upon which a current license fee has been paid, should such motor driven vehicle be sold, traded, demolished, destroyed or otherwise change ownership, the current license holder may obtain from the county court clerk a current replacement emblem, sticker or decal, upon the payment of a fee of one dollar (\$1.00) and the county clerk shall be entitled to such fee for the issuance of the replacement license.

The county court clerk shall report all funds collected monthly and pay the same over to the trustee of Fayette County and such funds shall be applied as follows. Such special wheel or

privilege tax, when collected in the hands of the county trustee, must be allocated in the following manner:

One hundred percent (100%) of the amount so collected, excluding clerk's fees, shall be applied to the debt service fund for the retirement of debt for the construction of schools.

SECTION 5. Any person violating the provisions of this act by operating a motor driven vehicle on or over the streets, roads or highways in Fayette County, being liable and without the payment of the special wheel or privilege tax, upon conviction shall be fined not less than fifty dollars (\$50.00), nor more than one hundred dollars (\$100.00).

Any person who knowingly files with the clerk a false affidavit shall be guilty of perjury, and upon conviction, shall be fined not less than fifty dollars (\$50.00), nor more than one hundred dollars (\$100.00) or imprisoned for not more than six (6) months, in the discretion of the court.

SECTION 6. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

SECTION 7. This act shall have no effect unless and until it is approved by a two-thirds (2/3) vote of the county commission of Fayette County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county commission and certified to the secretary of state.

SECTION 8. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 7.